

Covance Laboratories Inc. 3301 Kinsman Boulevard Madison, Wisconsin 53704

Tel: 608/241-4471 Fax: 608/241-7227

October 7, 2002

Loreen Carchman Philip Morris Incorporated Operations Center 615 Maury Street Richmond, CA 23224

Dear Ms. Carchman:

Enclosed is one signed Amendment No. 2. We have kept one original document for our files.

If you have any questions, please feel free to contact me at (608) 245-7042.

Sincerely,

Jernifer S. Gilles Contract Analyst Financial Services-02

Enclosure

JSWnmb

THE AMERICAS EUROPE ASIA/PACIFIC AFRICA